

THE UNITED REPUBLIC OF TANZANIA
PRESIDENT OFFICE
REGIONAL ADMINISTRATION AND LOCAL GOVERNMENT

KASULU DISTRICT COUNCIL



MEDIUM TERM EXPENDITURE FRAMEWORK
(MTEF) 2021/2022 – 2023/2024

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LIST OF ABBREVIATION AND ACRONYMS

AIDS	Acquired Immune-deficiency Syndrome
CBG	Capacity Building Grant
CCM	Chama cha Mapinduzi
CDG	Capital Development Grant
CHF	Community Health Fund (Improved)
D by D	Decentralization by Devolution
DRF	Drug Revolving Fund
GDP	Gross Domestic Product
GFS	Government Financial Statistics
GPG	General Purpose Grant
H, M & L	High, Medium and Low
HIV	Human Immune-deficiency Virus
HLGs	Higher Level Government
HRM	Human Resources Management
IMCI	Integrated Management Childhood illness
IRS	Indoor Residual Spray
KSDC	Kasulu District Council
LGAs	Local Government Authorities
LLGs	Lower Level Government
MoFP	Ministry of Finance and Planning
MTEF	Medium Term Expenditure Framework
NHIF	National Health Insurance Fund
O & OD	Opportunity and Obstacle to Development (Improved)
OC	Other Charges
PE	Personal Emolument
PO-RALG	President's Office - Regional Administration and Local Government
PSM	Public Service Management
PWD	People with Disability
RAS	Regional Administrative Secretary
SDGs	Sustainable Development Goals
SP	Strategic Plan
SRGP	Strategic Revenue Generating Projects
SWOC	Strength, Weakness, Opportunity and Challenges
Tshs. / TZS	Tanzania Shillings
UNICEF	United Nations Children Fund

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STATEMENT OF THE COUNCIL CHAIRPERSON

The preparation of Kasulu District Council MTEF 2021/2022 is regarded as another best opportunity for the District to address Socio – Economic challenges facing the District including; increasing opportunities for economic growth, strengthening revenue collection and management of expenditure, investing in projects obtained through improved O & OD approach at lower level as well as District projects especially the on – going ones.

On the other hand the Decentralization by Devolution (D by D) Policy of the government has put the Local Government Authorities (LGAs) in charge of delivering socio-economic services at lower levels (wards, villages and hamlets); thus collaborative efforts during implementation, monitoring and supervision of activities has to be realized in line with the provided set of rules, regulations and procedures without overlooking current policies, guidelines and key emphasis on issues such as the value for money in implementation of daily recurrent and development activities as well as the adherence to efficient and noble working ethics by everyone in the Council.

This plan has taken into account the implementation of the Kasulu District Council Strategic Plan, guidelines for preparation of plans and budget 2021/22, Sustainable Development Goals (SDGs) 2030 and different sector policies which are in consonance with the ruling party manifesto 2020 that aims at improving living standard of the people through provision of quality and affordable socio-economic services. Other areas that were taken into consideration in the 2021/2022 Budget include the need to implement specific plans and strategies that foster economic growth of our people; speeding – up the implementation of Public Private Partnership in order to widen opportunities for executing development projects, strategic revenue developing projects and a continued interdependence approach with various development stakeholders/organization in undertaking different project that are aimed in improving the standard of life for our citizens who are widely living below the established poverty line of \$1.25/day.

The preparation of this Budget has also involved all relevant stakeholders, thus I would like to express my appreciation to those who have contributed in one way or another to the successful preparation of this Plan and Budget for the financial year 2021/2022; My special gratitude goes to Standing Committees together with the Council Management Team for their constructive advice during the scrutinization of this Budget; Likewise, I also thank all Honorable members of Full Council for their advice and recommendation which have all been taken to account in this Plan and Budget.

It is my sincere believe that the participation and commitment of our community as well as sound national policies will significantly reduce the adverse impact of poverty in both, short and medium term basis. At this juncture my personal commitment; of the Council Management Team and all Kasulu District Council staff members toward the fulfillment of this Plan and Budget is guaranteed.



Hon. Eliya Charles Kagoma
COUNCIL CHAIRPERSON
KASULU DISTRICT COUNCIL

STATEMENT BY THE COUNCIL EXECUTIVE DIRECTOR

Kasulu District council like any other Local Government Institution has been given a specific mandate to provide Socio-Economic services by employing resources approved by Government funding and own source revenue as collected from various sources within the District Council. It is through this resource envelop where quality services are delivered to the community so as to enhance socio-economic development and inevitably contribute to poverty reduction. This 2021/2022 MTEF also point out the Kasulu District Council objectives, strategies and outcomes linking to the process of improved O&OD as conducted in lower levels.

Chapter one provides an overview of the environmental scan including stakeholder's analysis and the SWOC analysis has been provided including the key issues. While chapter two highlights on Budget Performance Review (Performance – 2019/20, Mid-Year Review – 2020/21 and Challenges experienced and Future Strategies – 2020/21, Chapter three provides information on the Estimates for MTEF (2021/22 – 2023/24).

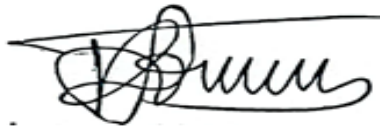
During the financial year 2019/20 the approved budget for the District Council was 22,677,209,319.00 Tshs of which 13,773,659,297.00 Tshs was for Personal Emoluments, 930,605,000.00 Tshs for other charges block grant, 332,997,050.00 Tshs for election, 500,000,000.00 Tshs for user fee, 350,000,000.00 Tshs for CHF and NHIF, 123,000,000.00 Tshs for form 5 and 6 Fee Contribution, 1,869,599,000.00 Tshs from own source collection and 4,797,348,972.00 Tshs was for Development projects. Up to June 2020 18,955,934,863.00 Tshs which is equal to 83.59% of the approved budget was received, out of which 12,848,980,380.00 Tshs was for personnel emoluments, 410,093,165.00 Tshs was for other charges block grant, 288,621,880.00 Tshs was for election, 1,501,442,717.00 Tshs was collected as own source revenue, 75,040,311.00 Tshs was for CHF, NHIF, User Fee, School Fee contribution and 3,831,756,410.00 Tshs was for Development projects.

In the financial year 2020/2021 the approved budget for the District Council was 27,753,377,434.00 Tshs of which 14,272,767,000.00 Tshs was for Personal Emoluments, 1,195,734,000.00 Tshs for other charges block grant, 300,000,000.00 Tshs for user fee, 350,000,000.00 Tshs for CHF and NHIF, 123,000,000.00 Tshs for form 5 and 6 Fee Contribution, 2,018,392,790.00 Tshs from own source collection and 9,493,483,644.00 Tshs was for Development projects. Up to December 2020 9,471,590,094.00 Tshs which is equal to 34% of the approved budget was received, out of which 6,244,643,000.00 Tshs was for personnel emoluments, 785,929,000.00 Tshs was for other charges block grant, 799,429,694.00 Tshs was

collected as own source revenue, 362,612,500.00 Tshs was for CHF, NHIF, User Fee, School Fee contribution and 1,278,975,900.00 Tshs was for Development projects.

In the financial year 2021/2022 Kasulu District Council estimates to spend 32,137,248,212.00 Tshs for Recurrent and Development activities whereby 14,855,654,000.00 Tshs is for Personal Emoluments, 734,651,000.00 Tshs for other charges, 300,000,000.00 Tshs for user fee, 200,000,000.00 Tshs for CHF, 150,000,000.00 Tshs for NHIF, 123,000,000.00 Tshs for form 5 & 6 Fee Contribution, 2,119,312,430.00 Tshs from own source collection and 13,654,630,782.00 Tshs for Development projects.

I strongly request all stakeholders to use this document not only as a guide but also as a reference instrument during the whole period of implementation, supervision and monitoring for all recurrent and development budget activities for the financial year 2021/2022. It is my sincere hope that the effective implementation of this MTEF will contribute greatly to the betterment of our community.



Joseph K. Rwiza

DISTRICT EXECUTIVE DIRECTOR
KASULU DISTRICT COUNCIL

CHAPTER ONE

ENVIRONMENTAL SCAN

1.1. STAKEHOLDERS ANALYSIS

1.1.1. Name of key stakeholders

In performing her core functions, Kasulu District Council has been collaborating with various stakeholders to provide complementary socio-economic development. These stakeholders play significant roles for the achievement of District objectives. Some of the stakeholders includes:-

- Council Residents
- Farmers, Livestock keepers, Bee keepers, Fisherman and Businessmen / women
- Central Government (MOF, PO-RALG, RAS)
- Council employees
- NGOs, CBOs and Development Partners
- Politicians
- Mass Media
- Parastatal Organizations
- Parliament
- Cooperative Societies
- Post and Telecommunication companies
- Trade Unions
- Vulnerable groups
- Learning Institutions
- Financial Institutions

1.1.2. Needs / Expectations of Stakeholders

As it is indicated above, Kasulu District Council has a multiple number of stakeholders. The following table shows a list of stakeholders in the district, with their anticipated expectations and impact if these expectations are not met.

(Note: For priority Ranking, H = High, M = Medium and L= Low)

Table 1: Stakeholder Impact Analysis

NAME OF THE STAKEHOLDER	EXPECTATIONS	IMPACT IF EXPECTATIONS ARE NOT MET	PRIORITY RANKING (H, M & L)
Council Residents	<ul style="list-style-type: none"> - Timely, adequate effective and efficient of socio-economic services. - Peace and security - Participatory decision making and development activities. Rule of law and equal justice 	<ul style="list-style-type: none"> - Worsening of current poverty levels - Inadequate service delivery - Poor participation in development activities - Civil discontents and increased public complaints - Loss of council image to the public 	H
Farmers, Livestock Keepers, Bee keepers and Business Men / Women	<ul style="list-style-type: none"> - Improved agricultural and livestock extension services. - Improved products marketing - Improved transport and communication infrastructures. 	<ul style="list-style-type: none"> - Poor agricultural and livestock production. - Poor business out turn. - Decreased income and Increased poverty. 	H
Central Government (MoF, PO-RALG and RAS) and Development Partners	<ul style="list-style-type: none"> - Accurate and timely receivable of various reports. - Timely and accurate feedback - Compliancy to Financial accountability - Proper implementation of set objectives. - Value for money adherence 	<ul style="list-style-type: none"> - Failure to timely and efficiently act and give feedback. - Poor / late decision making - Late release of fund - Misappropriation of funds - Conditional financial support 	H
Council employees	<ul style="list-style-type: none"> - Better working environment. - Timely promotions - Training opportunities - Prompt payments of rights and benefits 	<ul style="list-style-type: none"> - Poor performance in service delivery. - Poor working morale and thus inadequate working commitment. - Inadequate creativity. - Council image tarnished 	H
NGOs, CBOs and Development Media	<ul style="list-style-type: none"> - Collaboration with the District Council in service delivery to the community - Financial accountability. 	<ul style="list-style-type: none"> - Late/refraining from releasing of funds - Late decision making - Withdraw of assistance 	M

NAME OF THE STAKEHOLDER	EXPECTATIONS	IMPACT IF EXPECTATIONS ARE NOT MET	PRIORITY RANKING (H, M & L)
	Timely feedback and recommendations. -Timely and accurate physical and financial progress reports	-Untruthful.	
Politicians and Councilors	-Better social and economic services delivery to the community in accordance to promises. -Good governance and accountability. -Timely submission of accurate information and data. -Involvement in development activities.	- Loss of trust to the government. - Civil unrest -Lack of political will which may lead to poor acceptance of projects/programs by the community. - Community status gain	M
Financial Institutions and Social Security Funds	-Conducive investment and business environment -Timely payments for goods and services rendered -Clarification and timely issuance of policies and guidelines -Good governance and accountability. -Peace and order	- Delayed investment and trade -Poor response of new investments / trade -Poor service delivery from the parastatals. - Low revenue collection	L
Parliament	-Timely submission of reports information and data. - Timely submission of financial and audit reports. -Compliance and adherence to the approved plans and budget.	Inadequate political will	H
Co-operative Societies	Accelerating community economic growth	Increasing poverty among citizens	M
Posts And Telecommunication Companies	Better communication means. -Better social and economic services delivery to the	-Poor service delivery form posts and telecommunication companies. - Post and communication	H

NAME OF THE STAKEHOLDER	EXPECTATIONS	IMPACT IF EXPECTATIONS ARE NOT MET	PRIORITY RANKING (H, M & L)
	community.	breakdown.	
Trade Unions	Improved workers' rights and working environments as well as morality to employees	Increasing strikes into organization Disorder	M
Vulnerable Group	Improved special services as well as opportunity for them	-Poor service delivered and lack of opportunity - Increased public complains	H
Training Institutions and Researchers	Learned community	Non educated community	M

1.2. SWOC ANALYSIS

Kasulu District Council (KSDC) assessed her internal environment through thorough observations of major key areas such as Human Resources Management (HRM), transparency and accountability, development planning and budgeting, Financial Management and Control, Procurement Management, gender empowerment and working tools at all levels. Through this assessment the following issues were identified as strengths and weaknesses of council as stipulated in the Council Strategic Plan (SP)

The analysis in the District Strategic Plan (SP) was carried out at two levels, namely internal and external environment. The former is the environment in which the district council has a reasonable degree of influence, and the latter it has no reasonable degree of influence. The internal scan aimed at identifying areas of strengths and areas for improvement. While the external scan aimed at identifying opportunities and challenges.

1.2.1. Internal scan (Strengths and areas for improvement / Weaknesses)

For scanning the internal environment Kasulu district council through her SP conducted an assessment of five criteria important for running Kasulu district council organization. The criteria chosen were: **leadership, customer focus, and results orientation**. The assessment aimed at identifying areas where the organization is relatively strong and areas, which would require changes and improvement in the future. A summary of the analysis is presented below:-

Table 2: Internal Scan Analysis

CRITERIA	STRENGTHS	AREA FOR IMPROVEMENT
Customer Focus	<ol style="list-style-type: none"> 1) Skilled staff 2) Client services charter 3) Government policies 4) Good and committed leadership 5) Political will 	<ol style="list-style-type: none"> 1) Procurement procedures and contract management 2) Office accommodation and retooling 3) Staff quarters 4) Office equipment 5) Entrepreneurship skills 6) Unemployment
Result Orientation	<ol style="list-style-type: none"> 1) Our district implements its plan 2) Head of department take corrective action when staff do not perform 3) We monitor operational performance 	<ol style="list-style-type: none"> 1) Staff consciousness of the important output they must deliver (BRN) 2) Staff to be clear about what they are expected to do. 3) Recognition of individual performance
Leadership	<ol style="list-style-type: none"> 1) Staff are given Authority to decide and act 2) Our district better at in communication between LLGs and HLG 	<ol style="list-style-type: none"> 1) Consulting staff on matter which affect them 2) Management information system 3) Management style to encourage active participation and debate

Table 3: Opportunities and Challenges

Opportunities:	Challenges:
<ol style="list-style-type: none"> 1) Variety of Land 2) Sufficient areas for construction of industries 3) High production of food and cash crops 4) Variety of farm products 5) Variety of livestock 6) Labor force 7) Trunk roads 8) Communications 9) Electricity 10) Sufficient forests and water sources 	<ol style="list-style-type: none"> 1) High rate of Poverty 2) Lack of qualified staffs 3) Shortage of vehicles (cars) for implementing, monitoring and supervising development projects 4) Delayed of disbursement of funds 5) Low ceiling for implementing development projects 6) Shortage of own source revenue collection 7) Unstable market prices 8) Lack of value addition chain

1.3. KEY ISSUES

The key issues are the areas that Kasulu District Council needs to concentrate for outcomes. The areas that will produce direct impact to customers and stakeholders are as follows:-

- i. Construction of District Council head quarters.
- ii. Construction of health centers at Nyenge and Kitanga wards.
- iii. Provision of loan to women, youth and people with disability.
- iv. Implementation of revenue generating projects.
- v. Completion of carried over activities.
- vi. Completion of community ongoing activities/ projects.
- vii. Improvement of own source revenue collection.
- viii. Strengthening the rule of all levels of the council.
- ix. Provision of adequate socio-economic services in health, education, water and Agriculture.
- x. Community capacity building.
- xi. Addressing the problem of HIV/AIDS.
- xii. Addressing the problem of Nutrition.
- xiii. Ensure gender equality and provision of equal opportunities to all gender, race, disabled and elders.
- xiv. Strengthening support to adolescent, youth, women and people with disability.

CHAPTER TWO

BUDGET PERFORMANCE REVIEW

2.1. Performance 2019/2020

During the financial year 2019/20 the approved budget for the District Council was 22,677,209,319.00 Tshs of which 13,773,659,297.00 Tshs was for Personal Emoluments, 930,605,000.00 Tshs for other charges block grant, 332,997,050.00 Tshs for election, 500,000,000.00 Tshs for user fee, 350,000,000.00 Tshs for CHF and NHIF, 123,000,000.00 Tshs for form 5 and 6 Fee Contribution, 1,869,599,000.00 Tshs from own source collection and 4,797,348,972.00 Tshs was for Development projects. Up to June 2020 18,955,934,863.00 Tshs which is equal to 83.59% of the approved budget was received, out of which 12,848,980,380.00 Tshs was for personnel emoluments, 410,093,165.00 Tshs was for other charges block grant, 288,621,880.00 Tshs was for election, 1,501,442,717.00 Tshs was collected as own source revenue, 75,040,311.00 Tshs was for CHF, NHIF, User Fee, School Fee contribution and 3,831,756,410.00 Tshs was for Development projects. This is further elaborated in the tables below:-

Table 4: Annual Approved Revenue Vs Actual Revenue 2019/20 (Tshs.)

Sub Vote	Approved Revenue 2019/2020	Actual Revenue 2019/2020	Percentage
Total PE	13,773,659,297.00	12,848,980,380.00	93
Total OC	1,263,602,050.00	698,715,045.00	55
Total development	4,797,348,972.00	3,831,756,410.00	80
Total own source	2,842,599,000.00	1,576,483,028.00	55
Total Recurrent & Development	22,677,209,319.00	18,955,934,863.00	84

Table 5: Annual Approved Expenditure Vs Actual Expenditure 2019/20 (Tshs.)

Description	Approved Expenditure 2019/2020	Actual Expenditure 2019/2020
1. Total PE	13,773,659,297.00	12,848,980,380.00
2. Total OC	1,263,602,050.00	686,266,503.00
Of which Internal subvention – PE		
– OC		

Description	Approved Expenditure 2019/2020	Actual Expenditure 2019/2020
Total PE & OC	15,037,261,347.00	13,535,246,883.00
3. Development Total	4,797,348,972.00	3,174,068,785.00
Internal subvention Local – (L)		
Foreign – (F)		
Total own source	2,842,599,000.00	1,363,381,963.00
Total Recurrent & Development	22,677,209,319.00	18,072,697,631.00

2.1.1. Summary of Carry Over Funds

Table 6: Summary of Carry Over Funds 2019/20

S/N	FUND SOURCE	CARRY OVER FUNDS	EXPENDITURE	BALANCE	IMPLEMENTATION STATUS
1	UNICEF	15,047,500	15,047,500	0	Monitoring of child cases against violence have been conducted
2	NWRSSP	2,095,887	2,095,887	0	Retention money for Rungwempya water project have been transferred to RUWASA
3	EQUIP TZ	188,255,721	188,255,721	0	Training have been provided to teachers and continue
4	EP4R	326,843,087	326,843,087	0	Construction of classrooms, toilets, and laboratories have been conducted
5	HSBF	301,649,908	301,649,908	0	Purchasing medicines and medical equipments have been conducted, also rehabilitation and construction of health infrastructure have been conducted
6	Construction of District Hospital	361,211,184	361,211,184	0	Construction of District Hospital is at finishing stage
7	RBF	169,074,527	169,074,527	0	Fund have been used for purchasing of medicines, medical equipments, rehabilitation of health infrastructure, and administration activities
	GRAND TOTAL	1,364,177,814	1,364,177,814	0	

2.1.2. Summary of MTEF targets and Main Achievements

During the financial year 2019/2020 the District Council observed the following achievements relative to its mission, vision and MTEF objective as follows:-

- **Enhanced good governance and administrative services.**

The Council managed to generally improve itself on good governance while understanding it is a cross cutting issue that covers all of the council departments/units and the community as a whole; on the other hand on improving administrative services the Council has managed to facilitate and improve the access of local communities to administrative services by support the construction of village and ward offices with the aim of ensuring timely access to quality, effective and efficient services, on the very same respect the council managed to improve its services by ensuring that its management and staff are all easily accessible to its people for the sole purpose of enhancing socio-economic development in an efficient, effective, timely and yet harmonious manner.

- **Increased quantity and quality of social services and infrastructures; Improved access, quality and equitable social services delivery.**

Kasulu faired out well on ensuring that the mentioned objectives were met, this is witnessed by the continuous improvements that were made during the financial year 2019/2020 and which are ongoing to the present since the development journey is an ever-enduring one. The year witnessed an improvement ranging from the education sector, there was an emphasis in developing schools infrastructures especially class rooms and toilets. Also the improvement and construction of water infrastructure in the villages was made accordingly. On the very same time the health sector has also been improved as witnessed with the employment of qualified staffs, construction of staff houses, health centers and dispensaries, and the increase delivery of quality services in health centers and dispensaries, however more efforts ought to be employed so as to ensure the delivery of quality and yet equitable services are no longer a mere say but an actual action.

- **Improved social welfare, gender and community empowerment.**

Kasulu District Council on social, welfare, gender and community empowerment managed to facilitate the empowerment process by providing loans and training to women and youth groups so as to ensure they are engaged in socio-economic activities that will enable them to generate income and inevitably reduce poverty levels in the District and the country at large, on the other

respect the council the council also managed to create an awareness about the importance of entrepreneurial groups.

2.1.3. Loan provided to Women, Youth and People With Disability Groups.

During the financial year 2019/20 the approved budget for provision of loan (10%) was 186,959,900.00 Tshs. Up to June 2020 the own source collection was 1,501,442,717.00 Tshs and 150,144,271.00 Tshs was supposed to be provided as loan, while 150,144,274.00 Tshs which is equal to 100% was provided as loan to women, youth and PWD groups, out of which 60,986,943.00 Tshs was provided to 31 women groups, 62,154,331.00 Tshs was provided to 21 youth groups, and 27,000,000.00 Tshs was provided to 8 people with disability groups.

2.1.4. Provision of Operation Cost at Lower Levels.

During the financial year 2019/20 the approved budget for provision of operation cost at lower level (20%) was 371,395,000.00 Tshs. Up to June 2020 the own source collection was 1,501,442,717.00 Tshs while 148,939,071.00 Tshs which is equal to 50% was provided at lower level (20%) to support development activities and operation cost.

2.1.5. Debts Payments

During the financial year 2019/20 Kasulu District Council has managed to pay employee debts/benefits and rights, contractors debts and suppliers debts according to the availability of funds, where by up to June 2020 58,235,873.00 Tshs was paid to employees, contractors and suppliers.

2.2. Mid-Year Review 2020/2021

In the financial year 2020/2021 the approved budget for the District Council was 27,753,377,434.00 Tshs of which 14,272,767,000.00 Tshs was for Personal Emoluments, 1,195,734,000.00 Tshs for other charges block grant, 300,000,000.00 Tshs for user fee, 350,000,000.00 Tshs for CHF and NHIF, 123,000,000.00 Tshs for form 5 and 6 Fee Contribution, 2,018,392,790.00 Tshs from own source collection and 9,493,483,644.00 Tshs was for Development projects. Up to December 2020 9,471,590,094.00 Tshs which is equal to 34% of the approved budget was received, out of which 6,244,643,000.00 Tshs was for personnel emoluments, 785,929,000.00 Tshs was for other charges block grant, 799,429,694.00 Tshs was collected as own source revenue, 362,612,500.00 Tshs was for CHF, NHIF, User Fee, School Fee contribution and 1,278,975,900.00 Tshs was for Development projects. This information is herewith further shown in the following tables:-

Table 7: Annual Approved Revenue Vs Actual Revenue 2020/21 (Tshs)

Sub Vote	Approved Revenue 2020/2021	Actual Revenue 2020/2021	Percentage
1. Total PE	14,272,767,000.00	6,244,643,000.00	44
2. Total OC	1,195,734,000.00	785,929,000.00	66
3. Development Total	9,493,483,644.00	1,278,975,900.00	13
4. Total Own Source	2,791,392,790.00	1,162,042,194.00	42
Total	27,753,377,434.00	9,471,590,094.00	34

Table 8: Annual Approved Expenditure Vs Actual Expenditure 2020/21 (Tshs)

Description	Approved Expenditure 2020/2021	Actual Expenditure 2020/2021
1. Total PE	14,272,767,000.00	6,244,643,000.00
2. Total OC	1,195,734,000.00	759,727,860.00
Of which Internal subvention – PE		
– OC		
Total PE & OC	15,468,501,000.00	7,004,370,860.00
3. Development Total	9,493,483,644.00	614,658,470.00
Internal subvention Local – (L)		
Foreign – (F)		
Own source	2,791,392,790.00	570,802,294.00
Total Recurrent & Development	27,753,377,434.00	8,189,831,624.00

2.2.1. Summary of Carry Over Funds

Table 9: Summary of Carry Over Funds 2020/21

S/N	FUND SOURCE	CARRY OVER FUNDS	EXPENDITURE	BALANCE	IMPLEMENTATION STATUS
1	Free Education	151,030,419	151,030,419	0	Capitation grants, responsibility allowance, school fee compensation, and meals allowance have been paid
2	EP4R	116,500,000	116,500,000	0	Construction of 5 classrooms and 15 pit latrines at 2 primary school have been conducted
3	HSBF	14,097,900	14,097,900	0	Purchasing medicines and medical equipments have been conducted, also rehabilitation and construction of health infrastructure have been conducted
4	RBF	63,466,717	63,466,717	0	Fund have been used for purchasing of medicines, medical equipments, rehabilitation of health infrastructure, and administration activities
5	Global Fund	41,015,897	41,015,897	0	Activities of combat TB and Malaria have been conducted
6	Construction of District Hospital	78,958,847	78,958,847	0	Construction of 7 building of District hospital is at finishing stage
7	GPE II	191,900,000	191,900,000	0	Construction of 8 classrooms and 28 pit latrines in 4 primary schools have been conducted
8	UNICEF	29,841,374	29,841,374	0	Monitoring of child cases against violence have been conducted
	GRAND TOTAL	686,811,154	686,811,154	0	

2.2.2. Summary of MTEF targets and Main Achievements

In the last six months of MTEF implementation (July – Dec 2020), the Council has experienced little progress as far as general achievements are concerned due to delays from various funding sources.

- **Enhanced good governance and administrative services.**

The Council managed to generally improve itself on good governance while understanding it is a cross cutting issue that covers all of the council departments/units and the community as a whole; on the other hand on improving administrative services the Council has managed to facilitate and improve the access of local communities to administrative services by support the construction of village and ward offices with the aim of ensuring timely access to quality, effective and efficient services, on the very same respect the council managed to improve its services by ensuring that its management and staff are all easily accessible to its people for the sole purpose of enhancing socio-economic development in an efficient, effective, timely and yet harmonious manner.

- **Increased quantity and quality of social services and infrastructures; Improved access, quality and equitable social services delivery.**

Kasulu faired out well on ensuring that the mentioned objectives were met, this is witnessed by the continuous improvements that were made during the financial year 2020/2021 and which are ongoing to the present since the development journey is an ever-enduring one. The year witnessed an improvement ranging from the education sector, there was an emphasis in developing schools infrastructures especially class rooms and toilets. Also the improvement and construction of water infrastructure in the villages was made accordingly. On the very same time the health sector has also been improved as witnessed with the employment of qualified staffs, construction of staff houses, health centers and dispensaries, and the increase delivery of quality services in health centers and dispensaries, however more efforts ought to be employed so as to ensure the delivery of quality and yet equitable services are no longer a mere say but an actual action.

- **Improved social welfare, gender and community empowerment.**

Kasulu District Council on social, welfare, gender and community empowerment managed to facilitate the empowerment process by providing loans and training to women and youth groups so as to ensure they are engaged in socio-economic activities that will enable them to generate

income and inevitably reduce poverty levels in the District and the country at large, on the other respect the council the council also managed to create an awareness about the importance of entrepreneurial groups.

2.2.3. Loan provided to Women, Youth and People With Disability Groups.

In the financial year 2020/21 the approved budget for provision of loan (10%) was 201,839,279.00 Tshs. Up to December 2020 the own source collection was 799,429,694.00 Tshs and 79,942,969.00 Tshs is supposed to be provided as loan, while 56,667,795.00 Tshs which is equal to 71% was provided as loan to women, youth and PWD groups, out of which 24,667,795.00 Tshs was provided to 4 youth groups, 8,000,000.00 Tshs was provided to 2 PWD groups and 23,000,000.00 Tshs was provided to 6 women groups.

2.2.4. Provision of Operation Cost at Lower Levels.

In the financial year 2020/21 the approved budget for provision of operation cost at lower level (20%) was 403,678,558.00 Tshs. Up to December 2020 the own source collection was 799,429,694.00 Tshs while 43,698,700.00 Tshs which is equal to 27% was provided at lower level (20%) to support development activities and operation cost.

2.2.5. Debts Payments

In the financial year 2020/21 Kasulu District Council has managed to pay employee debts/ benefits and rights, contractors debts and suppliers debts according to the availability of funds, where by up to December 2020 37,965,000.00 Tshs was paid to employees, contractors and suppliers.

2.3. CHALLENGES EXPERIENCED AND FUTURE STRATEGIES

2.3.1. CHALLENGES EXPERIENCED

- Lack of office infrastructure.
- High rate of Poverty.
- Shortage of qualified staff (personnel).
- Shortage of vehicles (cars) for implementing, monitoring and supervising development projects.
- Lack of value addition chain.
- Price instability.
- Untimely disbursement of funds from various sources especially development funds.
- Inadequate community contribution in development projects in some wards and villages.

2.3.2. FUTURE STRATEGIES

- The council has already received 1,000,000,000.00 Tshs, and has budgeted 1,000,000,000.00 Tshs from the Central Government as an addition amount to build Council offices for the year 2021/2022.
- The Council continues to engage with Development stakeholders including; World Vision, Enable, Water Mission, Kigoma Joint Program stakeholders, and other development partners in continuing to implement Development Projects.
- The council continues to appeal to various stakeholders but also to allocate funds in its budgets for the purchase of motor vehicles.
- The Council continues to make efforts to apply for permits and consolidation from the Central Government in order to recruit staff in departments and units with a shortage of staff, also continues to recategorization of existing staff of the Council to relocate to deficient areas.
- Strengthening of monitoring and supervision for planned activities.
- Improvement of working environment through Construction of staff houses, Procurement of working gear, and provision of incentive to extension staff.
- Sensitization of the community to contribute on various projects for their own development initiatives.
- Improvement of own source revenue collection by enhance PPP projects, finding new source of revenue, construct markets and industries, improve investment areas and implementation of revenue generating projects.
- Provision of adequate socio-economic services in health, education, water, Agriculture.
- Community capacity building.
- Ensure provision of equal opportunities to all gender, race, disabled and elders.

CHAPTER THREE

MTEF ESTIMATES FOR 2021/2022

In the financial year 2021/2022 Kasulu District Council estimates to spend 32,137,248,212.00 Tshs for Recurrent and Development activities whereby 14,855,654,000.00 Tshs is for Personal Emoluments, 734,651,000.00 Tshs for other charges, 300,000,000.00 Tshs for user fee, 200,000,000.00 Tshs for CHF, 150,000,000.00 Tshs for NHIF, 123,000,000.00 Tshs for form 5 & 6 Fee Contribution, 2,119,312,430.00 Tshs from own source collection and 13,654,630,782.00 Tshs for Development projects, as shown in the tables below:-

Table 10: Personnel Emoluments Block Grant Estimates For 2021/2022

S/N	SUB VOTE	SUB VOTE NAME	APPROVED 2020/2021	ESTIMATES 2021/2022
1	5004	Administration (G2 & Above)	2,306,357,795	1,105,575,000
2	5006	Adult Education and Administration	138,528,000	101,664,000
3	5007	Primary Education	7,063,569,000	7,522,131,000
4	5008	Secondary Education	2,441,610,205	2,811,948,000
5	5010	Health Services	288,564,000	746,103,000
6	5011	Prevention	157,788,000	214,380,000
7	5012	Health Centers	686,820,000	778,476,000
8	5013	Dispensaries	420,888,000	393,024,000
9	5014	Works	179,316,000	150,242,000
10	5017	Water	67,806,000	78,330,000
11	5031	Salaries for VEOs	260,772,000	420,012,000
12	5033	Agriculture	201,720,000	59,412,000
13	5034	Livestock	59,028,000	474,357,000
		GRAND TOTAL	14,272,767,000	14,855,654,000

Table 11: Other Charges Fund For 2021/2022

S/N	SECTOR	APPROVED 2020/2021	ESTIMATES 2021/2022
1	Agriculture	11,138,400	11,138,000
2	Livestock & Fishing	7,425,600	12,426,000
3	Secondary Education	253,710,000	86,250,000
4	Primary Education	637,972,000	226,989,000
5	Health	76,574,000	76,574,000
6	Works	19,360,000	19,360,000

S/N	SECTOR	APPROVED 2020/2021	ESTIMATES 2021/2022
7	Administration (GPG)	79,488,000	70,048,000
8	Administration OC	110,066,000	231,866,000
	SUB TOTAL	1,195,734,000	734,651,000
9	Own Source	1,211,035,674	1,271,587,458
10	CHF	200,000,000	200,000,000
11	NHIF	150,000,000	150,000,000
12	User Fee	300,000,000	300,000,000
13	Form 5 & 6 Fee Contribution	123,000,000	123,000,000
	SUB TOTAL	1,984,035,674	2,044,587,458
	GRAND TOTAL	3,179,769,674	2,779,238,458

Table 12: Central Government Development Fund Estimates For 2021/2022

S/N	PROJECT	APPROVED 2020/2021	ESTIMATES 2021/2022
A: LOCAL FUND			
1	CDCF	73,886,000	73,886,000
2	Council Head Quarters	1,000,000,000	1,000,000,000
3	Staff Houses	0	150,000,000
4	Motor Vehicle	0	150,000,000
5	Free Primary Education	771,780,000	785,016,000
6	Free Secondary Education	594,930,000	580,097,500
7	Council Hospital	1,000,000,000	800,000,000
8	Dispensaries	150,000,000	150,000,000
9	Health Centre	0	500,000,000
10	Primary School Class Rooms	137,520,989	112,500,000
11	Secondary School Class Rooms	0	112,500,000
12	Secondary School Laboratories	210,000,000	150,000,000
13	Primary Examination Expenses	0	396,740,000
14	Secondary Examination Expenses	0	303,690,000
	SUB TOTAL	3,938,116,989	5,264,429,500
B: FOREIGN FUND			
15	U5BR	0	103,353,000
16	HIV	0	38,157,000
17	TB	0	5,308,000
18	Malaria	0	2,827,000
19	HSBF	1,041,138,472	975,984,400
20	RSSH	0	25,000,000
21	Nutrition	0	3,200,000

S/N	PROJECT	APPROVED 2020/2021	ESTIMATES 2021/2022
22	Strengthening Health System	0	75,000,000
23	SRWSS	509,800,000	300,000,000
24	Sustainable Control and Elimination of Neglected Tropical Disease	0	23,330,000
25	C4D	0	22,987,000
26	Child Protection	703,117,600	100,250,000
27	WASH	0	400,000,000
28	SEQUEP	0	1,675,200,000
29	EP4R	400,000,000	693,163,000
30	Education Equal	0	1,000,000
31	TASAF	1,656,777,000	2,708,897,000
32	RBF	959,020,322	959,020,322
33	FAO	59,748,000	59,748,000
34	THPS	144,451,250	69,378,000
35	Global Fund	8,835,000	148,398,560
	SUB TOTAL	5,482,887,644	8,390,201,282
	GRAND TOTAL (A+B)	9,421,004,633	13,654,630,782

Table 13: District Council Development Fund Estimates For 2021/2022

S/N	PROJECT	APPROVED 2020/2021	ESTIMATES 2021/2022
A. OWN SOURCES REVENUES			
1	Own Source	807,357,116	847,724,972
	GRAND TOTAL	807,357,116	847,724,972

Table 14: Own Source Estimates For 2021/2022

GFS	SOURCE	APPROVED 2020/21	ESTIMATES 2021/22
14220113	Receipts from Ante Mortal and Meat Inspection	13,989,402	10,084,000
11610140	Intoxicating liquor license fee	10,000,000	10,000,000
14220193	Fishing vessel license fees	12,000,000	6,000,000
11610103	Business Licenses	21,000,000	27,600,000
14220122	Tender Documents Charges	2,000,000	1,000,000
11452105	Other Taxes on use of goods and permission not	49,327,213	45,000,000
14220175	Livestock Market Fees	50,000,000	50,000,000
11610144	Forest produce license fees	45,000,000	45,000,000
11120120	Tobacco Crop cess	120,000,000	120,000,000

GFS	SOURCE	APPROVED 2020/21	ESTIMATES 2021/22
11120127	Other food crop cess	140,000,000	208,770,430
11120116	Maize Crop cess	384,000,000	482,000,000
11120112	Beans Crop cess	107,100,000	140,000,000
11120117	Rice Crop cess	84,746,500	86,000,000
11610127	Other Licenses - Fines and Penalties	23,248,805	23,248,000
11310105	Land Rent	321,300,000	327,300,000
14150101	Receipts from Land	401,800,000	293,000,000
11440112	Other Service Levy	56,227,500	60,000,000
11610139	Commercial fishing license fees	10,710,000	10,710,000
11610115	Hunting Licenses	47,300,000	47,300,000
14220182	Market stalls / slabs dues	30,000,000	10,000,000
11310103	Guest House Levy	10,835,370	11,200,000
14210137	Receipt from Veterinary Charges	11,000,000	27,500,000
11610143	Building materials extraction license fee	26,708,000	9,600,000
14220161	Building permit fee	5,100,000	12,000,000
11450104	Renting of houses permission Charges	35,000,000	24,000,000
11451115	General Bus stand Parking fee	0	32,000,000
	SUB TOTAL	2,018,392,790	2,119,312,430
12110103	Community Health Fund - CHF	200,000,000	200,000,000
12110106	National Health Insurance Fund - NHIF	150,000,000	150,000,000
14230104	User fees at Govt Hospitals and Clinics	300,000,000	300,000,000
14220196	Secondary School Fees	123,000,000	123,000,000
	SUB TOTAL	773,000,000	773,000,000
	TOTAL	2,791,392,790	2,892,312,430